FINANCIAL ADMINISTRATION

12 January 1977

OFFICE OF FINANCE NOTICE NO. 5-77

SUBJECT: Procedures Concerning the Preparation, Coding, Correction
and Adjustment of Financial Documents and Data

A. General

The purpose of this notice is to prescribe and to formalize procedures that:

1. provide for cognizant Authorized Certifying Officers to appoint
Designated Coding Officers to assist them in the discharge of their
responsibility for

(a) the correctness of obligation data,
(b) coding data to identify whether DCI certification will be
required for expenditures in liquidation of the obligation and
(c) subobject class identification,

at the time obligation documents are prepared which do not otherwise
require the signature of an Authorized Certifying Officer.

2. authorize specified Data Base Management Branch personnel to correct
and adjust incorrectly prepared obligation and expenditure documents
to facilitate the processing of financial data by avoiding the need,
to the extent practicable, of returning the documents to originating
officers for correction.

For the purpose of this notice, the cognizant Authorized Certifying Officer
for offices with assigned certifying officers is the senior certifying officer;
for offices without assigned certifying officers the cognizant Authorized
Certifying Officer is the Chief, Audit and Certification Division or Assistant
Director for Liaison, as applicable.

B. Procedures for Certifying Officers' Appointment of Designated Coding Officers

1. Except for documents that include transactions for payment or credit
and that require an Authorized Certifying Officer's signature, cognizant
Authorized Certifying Officers may appoint (for activity within their
area of concern) Designated Coding Officers to act for them in deter-
mining and assuring that obligating documents bear full, correct and
valid information with respect to:

(a) amounts of obligations,
(b) coding to identify whether DCI certification will be required for expenditures in liquidation of the obligation,
(c) subobject classes,
(d) project numbers and
(e) all other coding data.

All appointments will be in writing and each appointment memorandum* will list the specific type(s) of critical obligation and expenditure information for which the Designated Coding Officer is responsible. The provisions of this paragraph do not relieve the cognizant Authorized Certifying Officer of the final responsibility for the correctness and validity of obligation and expenditure data.

2. Cognizant Authorized Certifying Officers will prepare and retain in their respective offices a listing of officers whom they have appointed as Designated Coding Officers.

3. Each listing of Designated Coding Officers will be kept current by the cognizant Authorized Certifying Officer concerned who will make the listing and copies of appointment memorandums available for review and inspection by appropriate Office of Finance personnel or other officials when so required.

4. Components that have no certifying officers stationed therein but prepare obligating documents for entry of obligation data to the Agency Financial System will forward such obligating documents to the Office of Finance (Audit and Certification Division (A&CD/OF) or Assistant Director for Liaison (ADL/OF), as appropriate) for review by the Designated Coding Officer prior to entry of the data to the system.

C. Procedures for Data Base Management Branch Personnel Concerning the Correction, Adjustment and Entry of Financial Data

1. The Chief, Accounts Division, will designate Data Base Management Branch personnel responsible for taking all action required to facilitate the entry of financial data to the General Accounting System Data Base thereby avoiding, when feasible, the return of documentation to the originating component for correction.

2. The designated Data Base Management Branch (DBMB) personnel are authorized with respect to financial data submitted to them for processing to make corrections and adjustments and to enter to the system corrected rejected data as specified below.

a. The following conditions may be corrected without consulting the originating component:

Obvious or mechanical errors such as an incorrectly written due date or wrong station code; punching errors; incorrect voucher totals; batch total errors, and valid data rejected because of invalid data on the same document,

b. The following conditions require consultation with the originating component:

   Substantive obligation or expenditure data such as missing, incomplete or duplicate Obligation Reference Number; incorrect or missing FAN number; missing or invalid Project Number; missing Expenditure Code; missing due date or amounts, incorrect or missing Transaction Code.

c. The determination whether documents should be returned to the originating component for corrective action will be made, as applicable, by the Chief, Headquarters Control Unit (DBMB) or Chief, Key Control Unit (DBMB).

25X1A

Thomas B. Yale
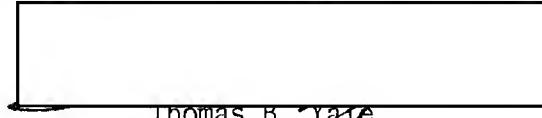
*Attached is a sample format that should be used for appointment memorandums.

C O N F I D E N T I A L